HON'BLE SRI JUSTICE BILAL NAZKI, THE ACTING CHIEF JUSTICE
AND
HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION No.21358 of 2007

Date: 15-11-2007.

Between :

M/s.Subramanya Industries, Morubagal, Anantapur District,
Rep. by its Proprietor.

.....Petitioner

And

The Commercial Tax Officer, Hindupur, Anantapur District & another.

.....Respondents.

HON'BLE SRI JUSTICE BILAL NAZKI, THE ACTING CHIEF JUSTICE
AND
HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION No.21358 of 2007

ORDER : (Per Hon'ble Sri Justice Bilal Nazki, ACJ)

Heard learned Counsel for the parties. With their consent, the Writ Petition is being disposed of at this stage.

The main grievance of the petitioner is that the Commercial Tax Officer passed an order not complying with the directions given by the appellate authority, which had remanded the case back to him. The appellate authority, after setting aside the assessment, had stated in the order of remand, *"the appeals are remanded to the assessing authority with a direction to pass orders afresh as per the guidelines given in the above judgment, after giving reasonable opportunity to the appellants as per law."* The learned counsel for petitioner submits that a direction had been given that the matter is covered by G.O.Ms.No.537, dated 24.03.1994, but the learned

assessing authority found that G.O.Ms.No.537 was not applicable at all and another G.O. being G.O.Ms.No.493, dated 17.07.2001 was applicable.

In this view of the matter, we think that justice can be meted out to the parties by setting aside both the orders i.e. the order of appellate authority as well as the order of the assessing authority. The appellate authority shall consider the matter afresh on all issues including the applicability of G.O.Ms.Nos.537 and 493. The matter shall be disposed of by the appellate authority within two weeks from the date of receipt of a copy of this order.

Writ petition is disposed of accordingly.

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BILAL NAZKI, ACJ

15th November 2007.

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RAMESH RANGANATHAN, J

ajr